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From:

Sent: Wednesday, January 25, 2012 10:51:38 AM

To:

Cc:

Subject: RE: TMP

Ask the partnership to designate a new TMP on the IRS form designated for this purpose.

In the absence of a new designation the TMP is automatically the largest profits interest general partner that remains. I.R.C. 6231(a)(7)(B); Treas. Reg. 301.6231(a)(7)-1(L)(1)(i) and -1(m)

If there are no remaining general partners, the Service may designate a limited partner as TMP under the procedures set forth in Treas. Reg. 301.6231(a)(7)-1(p).